MISSOURI DEPARTMENT OF REVENUE TAXATION DIVISION P.O. BOX 840 JEFFERSON CITY, MO 65105-0840

RETE

53-1

FORM

• DO NOT WRITE IN SH	ADED AREAS

FEDERAL I.D. NUMBER

MISSOURI TAX I.D. NUMBER

(573) 751-2836

SALES TAX RETU	RN	TDD (80	00) 735-2966	(REV. È0-2010)				
Check box if Amended F	Return 🗌 Or A	dditiona	I Return					
OWNER'S NAME		F	REPORTING PER	RIOD				
					ADDRESS CORRECTION			
BUSINESS NAME					☐ MAILING ADD	RESS ⊔ B	USINES	S LOCATION
					BUSINESS PHONE	NUMBER:		Check here if phone # changed
MAILING ADDRESS		7	TELEPHONE NU	MBER	()			Drione # changed
		(() _					
CITY		5	STATE	ZIP	DUE DATE:			
IMPORTANT: THIS RETURN MUST B	E FILED FOR THE	REPOR	TING PERIOD	INDICATED EVEN TH	IOUGH YOU HAVE NO	GROSS RECE	IPTS/TAX	K TO REPORT.
PHOINTSS LOCATION	CODE	CDOCC	2 DECEMBE	ADJUSTMENTS	TAVABLE CALEC	DATE (0/)	41401	INTOFTAY
BUSINESS LOCATION	CODE	GRUSS	S RECEIPTS	(INDICATE + OR —)	TAXABLE SALES	RATE (%)	AMOL	JNT OF TAX
PAGE 1 TOTALS								
PAGE TOTALS								
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TOTALS (ALL PAGES)							'-	
Instructions are updated a	annually and are	orovided	on our web s	ite at	OUDTD A OT OO! THAT	\ DA\ (145N)T	2.	
	gov/forms/index.p				SUBTRACT: 2% TIMEL ALLOWANCE (if Applic		_	
FINAL RETURN: If this is your final return, ente	r the close date belo	w and che	eck the reason f	or closing your account.	ALLOWANOL (II Applic	able)	3.	
Missouri law requires any person selling or di					TOTAL SALES TAX DU	IF	=	
(15) days of the sale or closing.					ADD: INTEREST FOR I		4.	
Date Business Closed:					PAYMENT (See Line 4		+	
Out of Business Sold Busine	ess L Le	eased Bus	iness			oodooo,	5.	
If you pay by check, you authorize the				electronically.	ADD: ADDITIONS TO T	AX	+	
Any check returned ur	npaid may be presen	ted again	electronically.				6.	
SIGN AND DATE RETURN: This must be sign	,		, ,	ayer's authorized agent.	SUBTRACT: APPROVE	D CREDIT	-	
Mail to: Missouri Department of Revenue, P.O. E	Box 840, Jefferson C	ity, MO 65	105-0840.		PAY THIS AMOUNT		7.	
I have direct control, supervision, or responsibili	, ,	n and pay	ment of the tax	due. Under penalties of	(U.S. Funds Only)	•	=	
perjury, I declare that this is a true, accurate, and	•	ODT 500	LOGATIONOL	FFT DI ANIX				
I ATTEST THAT I HAVE NO GROSS								
I also declare under penalties of perjury								
under federal law and that I am not elig such aliens.	lible for any tax e	xemptio	n, creant or at	vatement if I employ				
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SIGNATURE OF TAXPAYER OR AGENT			""	TLE				
DATE SIGNED			TA	X PERIOD (MMDDYYYY) T				
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SALES TAX RETURN						PAGE	OF
MO TAX I.D. NUMBER				PERIOD			
OWNER'S NAME				1			
BUSINESS NAME							
BUSINESS LOCATION	CODE	GROSS RECEIPTS	ADJUSTMENTS (INDICATE + OR —)	TAXABLE SALES	RATE (%)	AMOUNT C	OF TAX
PAGE TOTALS							

INSTRUCTIONS FOR COMPLETING THE SALES TAX RETURN

Taxpayers who have questions or problems which are not covered in these instructions may obtain assistance by writing to Missouri Department of Revenue, Taxation Division, P.O. Box 358, Jefferson City, MO 65105-0358; e-mailing salesuse@dor.mo.gov; phoning (573) 751-2836; or faxing (573) 751-9409. TDD (800) 735-2966

IMPORTANT: A return must be filed for the reporting period indicated even though you have no tax to report. If you are filing an amended or an additional return, check the appropriate box. If typing your return information, please use a **minimum** of 10 point type.

BUSINESS IDENTIFICATION: Enter the Missouri Tax I.D. number, owner name, business name, mailing address, Federal I.D. Number and phone number for your business. Also, include the reporting period for which you are filing this return.

ADDRESS CORRECTION: Check the appropriate box. If mailing address is checked, enter the correct information in the mailing address area at the top of the form. If business location is checked, enter the correct address for the location(s) being corrected under the BUSINESS LOCATION column.

BUSINESS LOCATION: List each of your business locations in this column. Report item taxes, such as the food tax, on the second line for each business location. Clearly indicate what the item tax is. For example, if you are reporting food sales at the lower food tax rate, write "Food" on that second line. If you have discontinued operation of a business location, enter Closed and the Date Closed in the GROSS RECEIPTS column for that location. Call Taxation Division at (573) 751-5860 or the local Taxpayer Assistance Center to register a new business location.

CODE: Department of Revenue use only.

GROSS RECEIPTS: Enter gross receipts from all sales of tangible personal property and taxable services made during the reporting period for each business location. If none, enter "zero" (0).

ADJUSTMENTS: Make any qualifying adjustments or subtract nontaxable receipts for each location for which you are reporting. Indicate "plus" or "minus" for each adjustment. **Note:** Instructions are updated periodically and provided on our web site at: http://dor.mo.gov/forms/index.php?category=4.

TAXABLE SALES: Enter the amount of taxable sales for each business location.

GROSS RECEIPTS (+) OR (-) ADJUSTMENTS = TAXABLE SALES.

RATE: The rate percentage should include the combined state, conservation, parks and soils, and any applicable local or transportation sales tax rate percentages. Enter the sales tax rate for each location. If you don't know the correct rate, access the department's web site at: http://dor.mo.gov/business/sales/rates/ or contact the Taxation Division at (573) 751-2836.

AMOUNT OF TAX: Multiply your taxable sales for each location by the applicable tax rate percent for that location and enter AMOUNT OF TAX.

TOTALS FROM ADDITIONAL PAGES: If applicable, compute totals from additional pages indicated and enter in appropriate column.

TOTALS: Compute the total for each column.

Line 1 — TOTAL ALL PAGES: Enter the totals of all pages here.

Line 2 — **TIMELY PAYMENT ALLOWANCE:** If you file your return and payment on time, enter two percent (2%) of the amount shown on Line 1. If not paid by the due date or Line 1 is not greater than "zero", enter "0" or leave blank.

Example: Line 1 is \$480 $$480 \times 2\% = 9.60

\$9.60 is the timely payment allowance

Line 3 — TOTAL SALES TAX DUE: Enter total sales tax due. (Line 1 "minus" Line 2.)

Line 4 — **INTEREST FOR LATE PAYMENT:** If tax is not paid by the due date, (A) multiply Line 3 by the daily interest rate*. Then (B) multiply this amount by number of days late. See example below.

Note: Number of days late is counted from due date to postmark date. For example, if the due date is March 20 and the postmark date is April 9, the payment is 20 days late. The following example is based on an annual interest rate of 5% and daily rate of .0001370.

Example: Line 3 is \$480

(A) \$480 × .0001370 = .06576 (B) .06576 × 20 days late = 1.32 \$1.32 is the interest for late payment

*The annual interest rate is subject to change each year. You can access the annual interest rate on our web site at: http://dor.mo.gov/intrates.php.

Line 5 — **ADDITIONS TO TAX:** For *failure to pay* sales tax on or before the due date, 5% of Line 3. For *failure to file* a sales tax return on or before the date, 5% of Line 3 for each month late up to a maximum of 25% (5 months late in filing = 25%).

Note: If additions to tax for *failure to file* applies, do not pay additions to tax for *failure to pay*.

For example, if a return due March 20 is filed any time between March 21– April 20, the rate would be 5%; if filed any time between April 21–May 20, the rate would be 10%; and so on, up to a maximum of 25%.

Example: Return is due March 20, but is filed (postmarked) April 10

Line 3 is \$480 $$480 \times 5\% = 24 \$24 is the additions to tax

Example: Return is due March 20, but is filed (postmarked) April 21

Line 3 is \$480 $$480 \times 10\% = 48 \$48 is the additions to tax

Line 6 — **APPROVED CREDIT:** Enter on Line 6, any sales tax credit for which the Director of Revenue issued you an approved credit. You can access the Online Credit Inquiry System to determine if an overpayment exists on your Missouri sales tax account at http://dor.mo.gov/business/creditinquiry/.

Line 7 — PAY THIS AMOUNT: Enter the total amount due and payable. (Line 3 "plus" Line 4 "plus" Line 5 "minus" Line 6.) Send a check for the total amount. Make check, draft, or money order payable to Director of Revenue (U.S. funds only). Do not send cash or stamps.

If you report your sales tax on a cash basis (you report tax at the time payment is received) and you do not receive payment for a sale until after a rate change occurs, you will need to report this sale differently from your other sales.

This type of transaction is considered a "time sale". To report "time sales": 1) Fill out a separate return indicating on the return the filing period in which the sales were actually made. 2) Write "Time Sales" on the face of the return. (If "time sales" is not written on the return there is a possibility that the return could be processed as a late filed additional return.) 3) Calculate the tax due using the rate that was in effect at the time of the sale and include that rate on the return.

Taxpayer Assistance Numbers						
Jefferson City — (573) 751-7191	Cape Girardeau — (573) 290-5850	St. Louis — (314) 877-0177	Joplin — (417) 629-3070			
Kansas City — (816) 889-2944	Springfield — (417) 895-6474	St. Joseph — (816) 387-2230	For taxability/exemption questions,			
Toll Free Number for Forms (800) 877-6881	Fax-on-Demand (Forms by Fax) (573) 751-4800	Internet http://dor.mo.gov/	contact: salesuse@dor.mo.gov For changes to your business account,			
Individuals with speech/heari	contact: businesstaxregister@dor.mo.gov					